What is claimed is:

1.A method of performing sound effect comprising:

providing a headphone-like or earphone-like device with rear speakers carried therein, wherein said headphone-like or earphone-like device includes an opening for receiving the front speaker signal;

transmitting front, rear and sub-woofer signal to associated speakers;

processing and delaying the signal under transmitting to rear speakers by head-related transfer function (HRTF) according to the distance between a user and a front speaker; and

transmitting said processed signal to said rear speaker to create virtual speakers of the rear side without losing the rear side bass.

2.The method of Claim 1, wherein a delay time of said delay signal is determined by a distance between said user and said front speakers divided by the velocity of the sound in air.

3.The sound effect system comprising:

an earphone-like or headphone-like device, rear speakers being consisted in said earphone-like or headphone-like device for a user to carry on one's head, wherein said earphone-like or headphone-like device cannot cover the whole ear for receiving

the sound from front speakers and sub-woofer speaker, said rear speakers being respectively located on both sides of said earphone-like or headphone-like device to generate the rear channel sound effect;

means for generating head-related transfer function (HRTF) coupled to rear right and left signal;

means for creating virtual speaker of rear side coupled to said means for generating head-related transfer function (HRTF) to create virtual speaker of rear side;

wherein said signal processed by said means for generating head-related transfer function (HRTF) is fed to said rear speakers in said earphone-like or headphone-like device.

4.The sound effect system of Claim 3, wherein said means for generating head-related transfer function (HRTF) comprises means for delaying signal and a filter.

5.The sound effect system of Claim 3, further comprising a wireless signal emitter coupled to said means for generating head-related transfer function to transmit signal.

6.The sound effect system of Claim 5, further comprising a wireless signal receiver set in said earphone-like or headphone-like device for receiving said transmitted signal.

7. The sound effect system of Claim 4, wherein a delay time of said delaying signal is determined by a distance between said user and said front speakers divided by the velocity of the sound in air.